

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements.

2008  
Open to Public Inspection

A For the 2008 calendar year, or tax year beginning

, and ending

- B Check if applicable
- Address change
  - Name change
  - Initial return
  - Termination
  - Amended return
  - Application pending

Please use IRS label or print or

type.  
See  
Specific  
Instruc-  
tions.

C Name of organization

TOWN CHEEKTONWAGA EMPLOYEES ASSOCIAT

Doing Business As

Number and street (or P O box if mail is not delivered to street address)

3301 BROADWAY

Room/suite

City or town, state or country, and ZIP + 4

CHEEKTONWAGA

NY 14227

D Employer identification number

16-1380104

E Telephone number

716-686-3461

G Gross receipts \$

117,610

H(a) Is this a group return for  
affiliates? Yes  No

H(b) Are all affiliates included?

 Yes  No

If "No," attach a list. (see instructions)

I Tax-exempt status  501(c) ( 5 ) ► (insert no.) 4947(a)(1) or 527

J Website: ► N/A

H(c) Group exemption number ►

K Type of organization  Corporation  Trust  Association  Other ► L Year of formation M State of legal domicile

## Part I Summary

1 Briefly describe the organization's mission or most significant activities.

UNION REPRESENTING EMPLOYEES OF THE TOWN OF CHEEKTONWAGA  
NEGOTIATE LABOR CONTRACTS WITH TOWN2 Check this box ►  if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a)

3 150

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 0

5 Total number of employees (Part V, line 2a)

5 12

6 Total number of volunteers (estimate if necessary)

6

7a Total gross unrelated business revenue from Part VIII, line 12, column (C)

7a

b Net unrelated business taxable income from Form 990-T, line 24

7b 0

RECEIVED

MAY 26 2009  
E1-239  
IRS-DSC

OGDEN, UT

Prior Year

Current Year

106,398

106,465

3,636

1,953

7,719

9,192

117,753

117,610

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 8e, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ►

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Beginning of Year

End of Year

161,920

123,925

693

693

161,227

123,232

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

5-20-09

Sign Here

Signature of officer

Type or print name and title

Paid Preparer's Use Only

Preparer's signature

JEFFREY REZNICKI

Date

5/08/09

Check if self-employed

Preparer's identifying number  
(see instructions)

P00018875

Firm's name (or yours if self-employed), address, and ZIP + 4

JEFFREY REZNICKI CPA  
3867 GENESEE ST  
BUFFALO, NY 14225-3521

EIN

► 16-6208554

Phone

no ► 716-635-0090

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2008)

**Part III Statement of Program Service Accomplishments (see instructions)**

1 Briefly describe the organization's mission:

**UNION REPRESENTING EMPLOYEES OF THE TOWN OF CHEEKWAGA  
NEGOTIATE LABOR CONTRACTS WITH TOWN**

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O.

- 4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code. ) (Expenses \$	including grants of \$	) (Revenue \$ )
<b>SPECIAL EVENTS: FUNDS USED TO DISTRIBUTE TO NEEDY FAMILIES IN THE TOWN OF CHEEKWAGA BASED ON RECOMMENDATION OF CHURCHES &amp; INDIVIDUALS</b>		

4b (Code. ) (Expenses \$	including grants of \$	) (Revenue \$ )
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4c (Code. ) (Expenses \$	including grants of \$	) (Revenue \$ )
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4d Other program services (Describe in Schedule O.)

(Expenses \$	including grants of \$	) (Revenue \$ )
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4e Total program service expenses ► \$	(Must equal Part IX, Line 25, column (B))
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**Part IV Checklist of Required Schedules**

- 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A
- 2 Is the organization required to complete Schedule B, Schedule of Contributors?
- 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
- 4 **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 5 **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III
- 6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I
- 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II
- 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III
- 9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV
- 10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V
- 11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable
- 12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII
- 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 14a** Did the organization maintain an office, employees, or agents outside of the U.S.?
  - b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I
- 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II
- 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III
- 17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I
- 18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II
- 19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III
- 20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H
- 21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II
- 22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III
- 23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J
- 24a** Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25
  - b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?
  - c** Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?
  - d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?
- 25a** **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I
- b** Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I
- 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II
- 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III

	Yes	No
1		X
2		X
3		X
4		
5		X
6		X
7		X
8		X
9		X
10		X
11	X	
12		X
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X
20		X
21		X
22		X
23		X
24a		X
24b		
24c		
24d		
25a		
25b		
26		X
27		X

**Part IV Checklist of Required Schedules (continued)**

- 28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:
- a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
  - b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
  - c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV
- 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M
- 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M
- 31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I
- 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II
- 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I
- 34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1
- 35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2
- 36 **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2
- 37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI

	Yes	No
28a		X
28b		X
28c		X
29		X
30		X
31		X
32		X
33		X
34		X
35		X
36		
37		X

Form 990 (2008)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

- 1a** Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable 1a | 0  
1b | 0
- b** Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable
- c** Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?
- 2a** Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a | 12
- b** If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)
- 3a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?
- b** If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O
- 4a** At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?
- b** If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.
- 5a** Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?
- b** Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?
- c** If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?
- 6a** Did the organization solicit any contributions that were not tax deductible?
- b** If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
- 7 Organizations that may receive deductible contributions under section 170(c).**
- a** Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?
- b** If "Yes," did the organization notify the donor of the value of the goods or services provided?
- c** Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?
- d** If "Yes," indicate the number of Forms 8282 filed during the year 7d |
- e** Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?
- f** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?
- g** For all contributions of qualified intellectual property, did the organization file Form 8899 as required?
- h** For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?
- 8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
- 9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.**
- a** Did the organization make any taxable distributions under section 4966?
- b** Did the organization make a distribution to a donor, donor advisor, or related person?
- 10 Section 501(c)(7) organizations.** Enter
- a** Initiation fees and capital contributions included on Part VIII, line 12
- b** Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10a |  
10b |
- 11 Section 501(c)(12) organizations.** Enter:
- a** Gross income from members or shareholders 11a |  
11b |
- b** Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)
- 12a Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?
- b** If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b |

**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

- |    | Yes | No |
|----|-----|----|
| 1a | 150 |    |
| 1b | 0   |    |
| 2  |     | X  |
| 3  |     | X  |
| 4  | X   |    |
| 5  | X   |    |
| 6  | X   |    |
| 7a | X   |    |
| 7b | X   |    |
| 8a | X   |    |
| 8b | X   |    |
| 9a |     | X  |
| 9b |     |    |
| 10 | X   |    |
| 11 |     | X  |
- 1a Enter the number of voting members of the governing body
  - b Enter the number of voting members that are independent
  - 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?
  - 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?
  - 4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?
  - 5 Did the organization become aware during the year of a material diversion of the organization's assets?
  - 6 Does the organization have members or stockholders?
  - 7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?
    - b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?
  - 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:
    - a The governing body?
    - b Each committee with authority to act on behalf of the governing body?
  - 9a Does the organization have local chapters, branches, or affiliates?
    - b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?
  - 10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990
  - 11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

**Section B. Policies**

- |     | Yes | No |
|-----|-----|----|
| 12a |     | X  |
| 12b |     |    |
| 12c |     |    |
| 13  |     | X  |
| 14  |     | X  |
| 15a |     | X  |
| 15b |     | X  |
| 16a |     | X  |
| 16b |     |    |
- 12a Does the organization have a written conflict of interest policy? If "No," go to line 13
  - b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?
  - c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done
  - 13 Does the organization have a written whistleblower policy?
  - 14 Does the organization have a written document retention and destruction policy?
  - 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision
    - a The organization's CEO, Executive Director, or top management official?
    - b Other officers or key employees of the organization?  
Describe the process in Schedule O (see instructions)
  - 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?
    - b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed ►
- 18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
  - Own website  Another's website  Upon request
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► LESLIE KOSICKI  
CHEEKTONWAGA NY 14227

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid
  - List the organization's five **current highest compensated employees** (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers, key employees; highest compensated employees; and former such names.

G. I certify that if the above statement is false, I will be subject to disciplinary action.

Check this box if the organization did not compete

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

**1b Total**

13,524

**2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0**

- 3** Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

**1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization**

(A) Name and business address	(B) Description of services	(C) Compensation

## Part VIII Statement of Revenue

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, grants and other similar amounts					
1a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d				
e Government grants (contributions)	1e				
f All other contributions, gifts, grants, and similar amounts not included above	1f				
g Noncash contributions included in lines 1a-1f	\$				
h Total. Add lines 1a-1f	►				
Program Service Revenue		Busn. Code			
2a MEMBERSHIP DUES			106,465		106,465
b					
c					
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f	►		106,465		
Other Revenue					
3 Investment income (including dividends, interest, and other similar amounts)	►		1,953		1,953
4 Income from investment of tax-exempt bond proceeds	►				
5 Royalties	►				
6a Gross Rents	(i) Real	(ii) Personal			
b Less: rental exps.					
c Rental inc or (loss)					
d Net rental income or (loss)	►				
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis & sales exps					
c Gain or (loss)					
d Net gain or (loss)	►				
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c)					
See Part IV, line 18	a				
b Less: direct expenses	b				
c Net income or (loss) from fundraising events	►				
9a Gross income from gaming activities. See Part IV, line 19	a				
b Less: direct expenses	b				
c Net income or (loss) from gaming activities	►				
10a Gross sales of inventory, less returns and allowances	a				
b Less: cost of goods sold	b				
c Net income or (loss) from sales of inventory	►				
Miscellaneous Revenue	Busn. Code				
11a MISC			9,192		9,192
b					
c					
d All other revenue					
e Total. Add lines 11a-11d	►		9,192		
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e	►		117,610	0	0
					117,610

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	<b>13,524</b>		<b>13,524</b>	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	<b>11,274</b>		<b>11,274</b>	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits	<b>7,014</b>		<b>7,014</b>	
10 Payroll taxes	<b>3,425</b>		<b>3,425</b>	
11 Fees for services (non-employees):				
a Management				
b Legal	<b>75,205</b>		<b>75,205</b>	
c Accounting	<b>2,800</b>		<b>2,800</b>	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	<b>788</b>		<b>788</b>	
13 Office expenses	<b>2,951</b>		<b>2,951</b>	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	<b>10,459</b>		<b>10,459</b>	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	<b>9,779</b>		<b>9,779</b>	
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
a ABRITRATION EXPENSE	<b>9,073</b>		<b>9,073</b>	
b DUES REFUND	<b>6,853</b>		<b>6,853</b>	
c TELEPHONE	<b>1,353</b>		<b>1,353</b>	
d REPAIRS	<b>727</b>		<b>727</b>	
e SUPPLIES	<b>380</b>		<b>380</b>	
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	<b>155,605</b>		<b>155,605</b>	
26 Joint Costs. Check here ► <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year
<b>Assets</b>				
1	Cash—non-interest bearing	11,979	1	7,065
2	Savings and temporary cash investments	101,838	2	68,174
3	Pledges and grants receivable, net		3	
4	Accounts receivable, net		4	
5	Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L		5	
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
7	Notes and loans receivable, net		7	
8	Inventories for sale or use		8	
9	Prepaid expenses and deferred charges		9	
10a	Land, buildings, and equipment: cost basis	21,243		
b	Less: accumulated depreciation. Complete Part VI of Schedule D			
10b		15,406	10c	5,837 5,837
11	Investments—publicly traded securities	42,266	11	42,849
12	Investments—other securities See Part IV, line 11		12	
13	Investments—program-related. See Part IV, line 11		13	
14	Intangible assets		14	
15	Other assets. See Part IV, line 11		15	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	161,920	16	123,925
<b>Liabilities</b>				
17	Accounts payable and accrued expenses		17	
18	Grants payable		18	
19	Deferred revenue		19	
20	Tax-exempt bond liabilities		20	
21	Escrow account liability Complete Part IV of Schedule D		21	
22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
23	Secured mortgages and notes payable to unrelated third parties		23	
24	Unsecured notes and loans payable		24	
25	Other liabilities. Complete Part X of Schedule D	693	25	693
26	<b>Total liabilities.</b> Add lines 17 through 25	693	26	693
<b>Net Assets or Fund Balances</b>				
	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
27	Unrestricted net assets		27	
28	Temporarily restricted net assets		28	
29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
30	Capital stock or trust principal, or current funds		30	
31	Paid-in or capital surplus, or land, building, or equipment fund		31	
32	Retained earnings, endowment, accumulated income, or other funds	161,227	32	123,232
33	Total net assets or fund balances	161,227	33	123,232
34	<b>Total liabilities and net assets/fund balances</b>	161,920	34	123,925

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
- b Were the organization's financial statements audited by an independent accountant?
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a	X	
2b	X	
2c		
3a		
3b		

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

Employer identification number

**TOWN CHEEKTOWAGA EMPLOYEES ASSOCIAT****16-1380104****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?  Yes  No**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

- Preservation of land for public use (e.g., recreation or pleasure)  Preservation of an historically important land area  
 Protection of natural habitat  Preservation of certified historic structure  
 Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
2a	
2b	
2c	
2d	

a Total number of conservation easements

b Total acreage restricted by conservation easements

c Number of conservation easements on a certified historic structure included in (a)

d Number of conservation easements included in (c) acquired after 8/17/06

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ► — — — —

4 Number of states where property subject to conservation easement is located ► — — — —

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?  Yes  No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ► — — — —

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$ — — — —

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section

170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1

► \$ — — — —

(ii) Assets included in Form 990, Part X

► \$ — — — —

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1

► \$ — — — —

b Assets included in Form 990, Part X

► \$ — — — —

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations

- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

- c Beginning balance .....
- d Additions during the year .....
- e Distributions during the year .....
- f Ending balance .....

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

	Amount
1c	.....
1d	.....
1e	.....
1f	.....

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	.....	.....	.....	.....	.....
b Contributions	.....	.....	.....	.....	.....
c Investment earnings or losses	.....	.....	.....	.....	.....
d Grants or scholarships	.....	.....	.....	.....	.....
e Other expenditures for facilities and programs	.....	.....	.....	.....	.....
f Administrative expenses	.....	.....	.....	.....	.....
g End of year balance	.....	.....	.....	.....	.....

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► \_\_\_\_\_ %

b Permanent endowment ► \_\_\_\_\_ %

c Term endowment ► \_\_\_\_\_ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations .....
- (ii) related organizations .....

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

	Yes	No
3a(i)	.....	.....
3a(ii)	.....	.....

3b

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	.....	.....	.....	.....
b Buildings	.....	.....	.....	.....
c Leasehold improvements	.....	.....	.....	.....
d Equipment	.....	.....	.....	.....
e Other	.....	.....	.....	.....
Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c))	21,243	15,406	.....	5,837
		►		5,837

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12 ) ►		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13 ) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) should equal Form 990, Part X, col (B) line 15.) ►	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Amount	
Federal income taxes		
<b>ACCRUED PAYROLL TAXES</b>	<b>693</b>	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25 ) ►	693	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

## **Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

- 1** Total revenue (Form 990, Part VIII, column (A), line 12)
  - 2** Total expenses (Form 990, Part IX, column (A), line 25)
  - 3** Excess or (deficit) for the year. Subtract line 2 from line 1
  - 4** Net unrealized gains (losses) on investments
  - 5** Donated services and use of facilities
  - 6** Investment expenses
  - 7** Prior period adjustments
  - 8** Other (Describe in Part XIV)
  - 9** Total adjustments (net) Add lines 4-8
  - 10** Excess or (deficit) for the year per financial statements Combine lines 3 and 9

1
2
3
4
5
6
7
8
9
10

## **Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

- 1** Total revenue, gains, and other support per audited financial statement
  - 2** Amounts included on line 1 but not on Form 990, Part VIII, line 12:
    - a** Net unrealized gains on investments
    - b** Donated services and use of facilities
    - c** Recoveries of prior year grants
    - d** Other (Describe in Part XIV)
    - e** Add lines 2a through 2d
  - 3** Subtract line 2e from line 1
  - 4** Amounts included on Form 990, Part VIII, line 12, but not on line 1:
    - a** Investment expenses not included on Form 990, Part VIII, line 7b
    - b** Other (Describe in Part XIV)
    - c** Add lines 4a and 4b
  - 5** Total revenue Add lines 3 and 4c. (This should equal Form 990, Part 1)

2a	
2b	
2c	
2d	
2e	
3	
4a	
4b	
4c	
5	

### **Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

- 1 Total expenses and losses per audited financial statements**
  - 2 Amounts included on line 1 but not on Form 990, Part IX, line 25:**
    - a Donated services and use of facilities**
    - b Prior year adjustments**
    - c Losses reported on Form 990, Part IX, line 25**
    - d Other (Describe in Part XIV)**
    - e Add lines 2a through 2d**
  - 3 Subtract line 2e from line 1**
  - 4 Amounts included on Form 990, Part IX, line 25, but not on line 1:**
    - a Investment expenses not included on Form 990, Part VIII, line 7b**
    - b Other (Describe in Part XIV)**
    - c Add lines 4a and 4b**
  - 5 Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)**

2a		
2b		
2c		
2d		
	2e	
	3	
4a		
4b		
	4c	
	5	

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1a and 2b; Part V, line 4; Part X; Part XI, line 8, Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

**Part XIV Supplemental Information (continued)**

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**SCHEDULE O**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990**

OMB No. 1545-0047

**2008**Open to Public  
Inspection

Name of the organization

TOWN CHEEKTONWAGA EMPLOYEES ASSOCIAT

Employer identification number  
**16-1380104****FORM 990, PART VI, LINE 4 - SIGNIFICANT CHANGES TO ORGANIZATIONAL DOCUMENTS**

NONE

**FORM 990, PART VI, LINE 5 - MATERIAL DIVERSION OF ASSETS**

NONE

**FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS**

MEMBERS

**FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS**

YES

**FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS**

YES

**FORM 990, PART VI, LINE 9B - POLICIES AND PROCEDURES GOVERNING CHAPTERS**

NO

**FORM 990, PART VI, LINE 10 - ORGANIZATION'S PROCESS USED TO REVIEW FORM 990**

YES